Minutes of the Board of Assessors Meeting of June 4th, 2020

An online meeting of the Board of Assessors was held via WebEx on Thursday, June 4th, 2020. The meeting was called to order at 9:00 AM by Chair Daniel Hansberry

Members Present:

Daniel Hansberry Robert Earley Paul Bergeron

Assessing Staff Present:

Greg Turgiss Doug Dame Gary Turgiss

Louise Brown Amanda Mazerolle Lynn Cameron

Other City of Nashua Staff Present:

Administrative Services Director Kimberly Kleiner, Deputy Corporation Counsel Celia Leonard

Mr. Hansberry

Good morning, I'll call the meeting of the Nashua Board of Assessors to order at 9 a.m. on Thursday, June 4th, 2020. I'm asking everybody to bear with because I'm obliged to read the following statement: As Chair of the Board of Assessors, I find that due to the State of Emergency declared by the Governor as a result of the COVID-19 pandemic and in accordance with the Governor's Emergency Order #12 pursuant to Executive Order 2020-04, this public body is authorized to meet electronically.

Please note that there is no physical location to observe and listen contemporaneously to this meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order, I am confirming that we are:

a) Providing public access to the meeting by telephone, with additional access possibilities by video or other electronic means:

We are utilizing WebEx through the City's IT Department for this electronic meeting. All members of the Board of Assessors have the ability to communicate contemporaneously during this meeting through this platform, and the public has access to contemporaneously listen in to this meeting through dialing the following number 978-990-5298, once again that number is 978-990-5298 and using the password 273974, once again the password is 273974. The Public may

also view this meeting on Comcast Channel 16.

b) Providing public notice of the necessary information for accessing the meeting:

We previously gave notice to the public of the necessary information for accessing the meeting, through Public Postings. Instructions have also been provided on the City of Nashua's website at www.nashuanh.gov and publicly noticed at City Hall and the Nashua Public Library.

c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:

If anybody has a problem accessing the meeting via phone or Channel 16, please call 603-821-2049, once again that number is 603-821-2049 and they will help you connect.

d) Adjourning the meeting if the public is unable to access the meeting:

In the event the public is unable to access the meeting via the methods mentioned above, the meeting will be adjourned and rescheduled. Please note that all votes that are taken during this meeting shall be done by roll call vote.

Let's start the meeting by taking a roll call attendance. When each member states their presence, the reason they are not able to attend the meeting in person, please also state whether there is anyone in the room with you during this meeting, which is required under the Right-To-Know Law.

Mr. Earley?

Mr. Earley

I'm Bob Early; abiding by the governor's executive order to stay at home. I'm a member of the Board of Assessors. There's no one home with me at this time.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

I'm Paul Bergeron, a member of the Board of Assessors, and following the Governor's advisory to stay home I'm joining remotely... the meeting remotely from my home and no one else is in the room with me.

Mr. Hansberry

I'm Daniel Hansberry, a member of the board, Chairman of the Board and I'm following the

Govenor's adivory to stay home, and there is no one in the room with me.

Today, we will be hearing various requests as listed on the agenda. Please note that decisions may be taken under advisement and involved parties will be notified at a later date.

Per the City of Nashua's by-laws, a minimum of two or more affirmative votes are required to approve any application. In addition, this Board will hear any, and all scheduled cases as long as quorums of two voting Board Members are present at this meeting.

Any citizen has the right to contest the decision that this Board makes. To appeal a municipality's decision on an abatement application, a taxpayer may appeal to either the Board of Tax and Land Appeals or to the Superior Court but not to both. Please contact the Assessing Department for more information.

Ms. Cameron are there any changes to today's agenda?

Ms. Cameron

There are none.

Mr. Hansberry

Does anyone have any questions before we begin?

Seeing none we will proceed. Is there a motion to waive the reading of the minutes of the Board of Assessors meeting 2020, I'm sorry, of May 21st, 2020 accept them and place them on file.

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Are there any other errors or corrections? Seeing none I will call the roll; Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry
Mr. Bergeron?
Mr. Bergeron
Yes.
Mr. Hansberry
Mr. Hansberry? Yes.
Is there a motion to waive the reading of the non public session which was held on May 21 st , 2020 accept them and place them on file?
Mr. Earley
So moved.
Mr. Hansberry
Is there a second?
Mr. Bergeron
I will second that.
Mr. Hansberry
Are there any errors or corrections? All those in favor signifyAll those in favor I will now call the roll; Mr. Earley?
Mr. Earley
Yes.
Mr. Hansberry
Mr. Bergeron?
Mr. Bergeron
Yes.
Mr. Hansberry
Mr. Hansberry? Yes. So the minutes are adopted.

New business; at this time I will recognize Ms. Kimberly Kleiner, who is the Administrative Services Director for a division update. Ms. Kleiner.

Ms. Kleiner

Good morning, if it's acceptable with the board, I'd like to share my screen?

Mr. Hansberry

Go right ahead.

Ms. Kleiner

So this morning I have...I have sent the Board this update this morning; attached to this update are a number of items. The first being a letter that we shared with Mayor Donchess and the Board of Aldermen regarding the new temporary procedures that were approved at the Board on May 21st. Those temporary policies being in lieu of inspections--interior inspections for the abatements and the building permit process. They have been posted to the Assessing page on the City website.

The second attachment is the May issue of the Assessing Monthly Monitor, which was released this past Monday and is also available on the website.

The third attachment is the status report dated May 23rd from Vision Government Solutions on the full revaluation. Later in the meeting we'll be joined by June Perry product manager--project manager for Vision who will provide further details on the project and we thank Miss Perry for joining us today.

The fourth is a Map that was created by Pam Andruskevich, our GIS technician to assist with the discussion on the full revaluation and later while Ms. Perry is speaking we will display that map.

The past few months and the months ahead are challenging and exciting for the assessing Department. Staff will continue to work remotely alternating days within the building as needed. Last evening the finance committee, a subset of the Board of Aldermen, approved a contract with Dennis Myers a public accountant, public architect, excuse me. This firm will be providing architectural services for the redesign of four departments within City Hall; Motor Vehicles, Assessing, Tax and the City Clerk. We had an assessment done by our Emergency Operations Safety Committee. They did a walkthrough of the entire City Hall building, as well as other public buildings owned by the City, to ensure that we were in compliance with CDC Social Distancing Policies. And what we found was in these four Department areas Motor Vehicle, Tax, City Clerk, and Assessing, we would not be meeting social distancing policies set forth by the CDC. The project that we're asking Mr. Myers and his firm to complete is the architectural drawings and the specifications so that we can set out to bid for a general contractor that will

perform the actual work. The project will include creating customer service areas within all four departments, that do comply with CDC social distancing both for our employees and for the residents that these departments serve. We have a tight deadline on this project from start to finish. The project is using go-for funds which are State funds that have been handed down for Covid Relief. The project completion is scheduled for the end of August, so we'll have more on this project as it continues. I hope that after the architectural firm has designed the conceptual drawings that we could give you an update on those. I mentioned the last meeting that the City is currently reviewing software for the digital hosting of all property record files.

The software that we have been reviewing is named Docuware. We did have a meeting with all division directors this past Tuesday looking to see how many other departments within the City would be interested in using this software. The product had very good reviews from other division heads. Currently we're in discussion with a local vendor; we'll move forward with drafting a contract. We are in receipt of a proposal and we'll set up a creation of a project timeline. Again, this is critical and it's an emergency purchase so that our staff that are working remotely can access our property record files.

As you know, we are in process of hiring for a chief assessor and what I can share with at this time is that we expect to have an update at your June 25th meeting.

Lastly, the Assessors are working very hard making considerable process...progress on all the 2019 abatement applications. We expect to have the majority completed for your June 25th meeting; for those of the public that don't know, generally in the summer, we have the normal first week of the month meeting for the Board and then we will have an.. the last or the second meeting on the last Thursday of the month, which is June 25th. We don't feel at this point that we need any additional meetings added to the calendar. During July, when the board switches over to their one monthly meeting, we have invited Patriot Properties to the July meeting to provide an overview of AP5 the upgraded CAMA system. We will confirm their attendance and give you a little bit more information at the June 25th meeting. That's all I have Chairman.

Mr. Hansberry

Thank you very much. Any questions for Director Kleiner?

Mr. Bergeron

I have one if I may Mr. Chairman?

Mr. Hansberry

Go right ahead.

Mr. Bergeron

Kim during these Renovations, I know the focus is going to be on CDC social distancing guidelines. Will the architect also be considering ADA requirements because I know our counters in some of the offices really don't provide wheelchair access to or counter space to accommodate people that might need to be seated.

Ms. Kleiner

Very good point. Yes. So that was... as you might remember when we put together the Assessing Improvement Plan over a year ago now, we talked about redesign of the office and one of the issues was the fact that the customer service area wasn't ADA Compliant. What we hope to do is to combine the plans from then and incorporate those with the social distancing protocol that has now come forward and really make an integrated plan. We need some improvements within the Assessing Department; some layout improvements, which include access to different areas. The initial discussion with the architect does show that we will need a whole new customer service area design. So we will make sure that customer service area has ADA accessibility.

Mr. Bergeron

Okay. Thank you.

Mr. Hansberry

Any other questions for Director Kleiner?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Thank you very much Ms. Kleiner. Okay, next I'd like to recognize Deputy Corporation Counsel Celia Leonard who's going to discuss Board of Tax and Appeals of decisions that have been handed down. Attorney Leonard.

Ms. Leonard

Good morning. The decisions, I believe were provided. I apologize, I did not know this was put in public session. Other than saying these are the public decisions, you know my analysis can

wait until we go into our non-public for advice of counsel. The Board of course had the decision of the City to appeal, appeal is only if there's something legally inaccurate or that the City may take issue with, I don't want any public session that I don't believe that there's anything in either decision that would lend itself to this Board wanting to appeal either decision. Like I've said, I've some other thoughts but they're more suited for non-public.

Mr. Hansberry

So at the conclusion of public business we would go into a non-public session; is that your desire?

Ms. Leonard

Yes, please.

Mr. Hansberry

Alright, thank you very much.

Alright, I would, at this time recognize June Perry the representative for Vision Government Solutions, which is the company that's conducting the City-wide re-evaluation. Ms. Perry, I'll turn the meeting over to you.

Ms. Perry

Good morning. First of all I would just like to say thank you for having me here today, to join you, to give you this update on our team and how we're doing. So I just wanted to let you know that the crew is doing great. They are... oh I was waiting for Kim to get the Wards out there, so hold on one second... They're currently in Ward three and they have completed Ward 1 and Ward 2 already and we're just starting off into Ward 3. So we're moving along well. They're getting positive interaction with homeowners, so that's been good. We're doing exteriors only. You know again, just a reminder that these data collectors that are out there in the field, they're practicing social distancing. They are also wearing transparent vests while they are out there and they have lanyards, they have their IDs. So when they speak to people and they go to their door, they're walking back 6 to 10 feet and its really been overall a good positive reaction from the public. They've been good and glad that we're doing just the exterior only. Then we're explaining that we'll be doing the interior, hopefully next time, sometime next year when this is past us. At this point, we're approximately 25 percent complete. We are on goal to reach our 50 percent by the end of the year, which was what we had established at the beginning of the year. So that's good. And then in June, we're scheduled to start the data entry. So we'll be testing getting into the database and you know capturing all the images that we've been taking for all these properties and beginning to make the data entry changes.

That's pretty much where we're at. We haven't started the commercials yet, but will be starting that within the next couple of months. At the beginning we typically start with just all the residentials and just get ourselves established because we have 25,000 plus residents to do and only a couple thousand commercials. Does anybody have any questions for me?

Mr. Hansberry

Any questions for Ms. Perry?

Mr. Bergeron

No.

Mr. Hansberry

Miss Perry, I have a... well, I have a question for you, but I want to put it in context so you understand why I'm raising it. In Hudson, which is just across the river from us, they're in the process of major 230 million dollar project for three logistical warehouses, and this is just a hypothesis on my part, but my guess is it was 25 or 30 years ago warehouses would be coming to Nashua for a couple of reasons. We still had developable land that could be built on. And then the second reason is at that time there was no direct access from Hudson to the Everett turnpike. So I guess logically wouldn't make sense to put logistical warehouses where you didn't have easy access to the Everett Turnpike if you're in southern New Hampshire. So that would really significantly increase tax rolls. And the other thing I want to say or read to you. Is this a... I'm going to read a passage that was the Wall Street Journal on Tuesday. It says, "Roughly 100,000 US stores are expected to close over the next five years. More than triple the number shut during the 2007-2009 recession. Every commerce jumps a 1/4 to 1/4 of US retail sales from 50 percent last year, Financial Services firm UBS group AG estimates. Real estate research firm Green Street Advisors LLC forecast that more than half of all mall-based department stores will close at the end of 2021." As you probably know, Nashua is a retail mecca for this area of New England and that kind of news doesn't bode well. So my question is this: when you come into a community that has the amount of value that Nashua has, speaking in round numbers, ten billion dollars, is there a rule of thumb, in the industry, when you do a City wide evaluation like this, that you could discover a certain percentage of value that is not on the books. Is there a guideline of like 5% or 7% that kind of thing? Could you respond to that please?

Ms. Perry

Sure. There is not a rule of thumb. So, it all depends on what the construction is that's ongoing in the city. The goal hopefully, would be though since we are visiting every single property that whatever is going on out there; we're going to find it. So, if it's there and it hasn't been picked up, we'll be picking it up and there will be ...then we'll be doing a full field review once this is all

complete. But that's down the road. So, but I do not have a percentage that I could just give you. Mr. Hansberry Alright, okay. Thank you. Are there any other questions? Thank you very much Ms. Perry. We appreciate you coming in. Ms. Perrry Thank you. Mr. Hansberry There are no Communications. Next person on the agenda is Ms. Mazerolle regarding credits veterans credits: Ms. Mazerolle. Ms. Mazerolle Good morning. Mr. Hansberry Good morning. Ms. Mazerolle This morning for veterans credits I have six more that I recommend for approval. Mr. Hansberry Any questions on the veterans credits? Okay. Is there a motion to approve the veterans credits as recommended per the attached list? Mr. Bergeron I'll so move. Mr. Hansberry Is there a second? Is there a second to Mr. Bergeron's motion? Do I hear a second? Mr. Earley Second.

Mr. Hansberry

recommended per the attached list. Mr I'll call the roll. Mr. Earley?
Mr. Earley
Yes.
Mr. Hansberry
Mr. Bergeron?
Mr. Bergeron
Yes.
Mr. Hansberry
Mr. Hansberry? Yes. The motion is adopted. The next item is Veterans credits with a recommendation of denial. So, is there motion to deny the Veterans credits as recommended, or the Veterans credit, singular, as recommended per the attached list?
Mr. Earley
So moved.
Mr. Hansberry
Is there a second?
Mr. Bergeron
I'll second it.
Mr. Hansberry
Any discussion? I'll call the role. Mr. Earley?
Mr. Earley
Yes.
Mr. Hansberry
Mr. Bergeron?
Mr Bergeron

Okay. Alright, any discussion? All those in favor of approving the veterans credits as

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. The motion is adopted. And that concludes your report Ms. Mazerolle?

Ms. Mazerolle

It does. Thank you.

Mr. Hansberry

Thank you very much. Oh, Ms. Mazerolle?

Ms. Mazerolle

Yes?

Mr. Hansberry

Before you go, did we find out what the City Taxpayers office, Treasurer Taxpayers Office, Tax collector's office uses, when determining the value of automobiles?

Ms. Mazerolle

Louise, you mentioned it. Do you remember what it was? We talked about that.

Ms. Brown

Yeah, that's actually why I had Lindsay here the last meeting, but I can have her note what they use in motor vehicle and get back to you on that.

Mr. Hansberry

Okay.

Mr. Earley

Didn't we get an email on that?

Ms. Brown

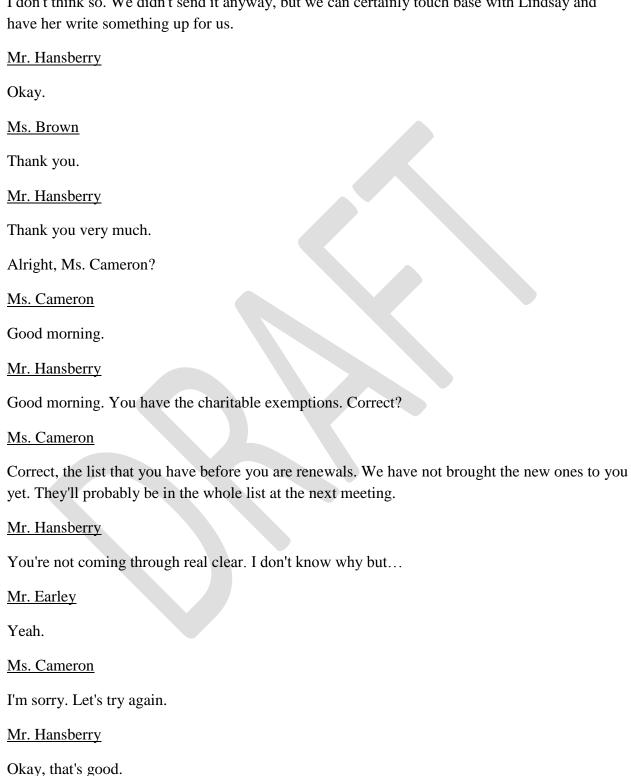
Did you or can you?

Mr. Earley

I thought we got... I remember seeing one.

Ms. Brown

I don't think so. We didn't send it anyway, but we can certainly touch base with Lindsay and



Ms. Cameron

What you have now are renewals of the charitables. The balance of the new ones and the renewals will be presented at the next meeting.

Mr. Hansberry

You're still not coming through clear Lynn, but I think I caught most of it. I have one question...the Town of Dunstable Conservation Commission, is that because the City of Nashua was the town of Dunstable at one point or is that actually the Town of Dunstable Massachusetts?

Ms. Cameron

That's I believe the Town of Dunstable, Massachusetts. Is that correct Louise? You're more familiar with them. I'm still in the learning process. So I apologize.

Ms. Brown

Louise Brown with the Assessing Department. That is correct. That parcel is owned by the Town of Dunstable and they file every year on that parcel for the exemption.

Mr. Hansberry

So it's a parcel of land owned, by the Town of Dunstable, that's with in the Nashua City limits. Is that what you're saying?

Ms. Brown

That is correct.

Mr. Hansberry

Is that unusual?

Ms. Brown

It is, yes.

Mr. Hansberry

And we've been doing this for a number of year, have we?

Ms. Brown

Yes, we have.

Mr. Hansberry
Okay, that's interesting. Are there other questions from the board?
Mr. Earley
No other questions.
Mr. Hansberry
Okay. Is there a motion to approve the charitable exemptions as recommended per the attached list?
Mr. Earley
So moved.
Mr. Hansberry
Is there a second?
Mr. Bergeron
I'll second that.
Mr. Hansberry
Any discussion? All those in favor, I'll call the roll. Mr. Earley?
Mr. Earley
Yes.
Mr. Hansberry
Mr. Hansberry? Yes. I'm sorry Mr. Bergeron, I apologize. Mr. Bergeron?
Mr. Bergeron
It's alright. Yes.
Mr. Hansberry

And Mr. Hansberry? Yes. So the motion is adopted. Alright, thank you Ms.Cameron.

Ms. Cameron

Thank you.

Mr. Hansberry

So, at this point I would like to recognize Mr. Gary Turgiss who will be presenting abatement applications to the Board. Mr. Gary Turgiss the floor is yours.

Mr. Turgiss

Thank you. Good morning board. The first abatement that I have is for 32 Spring Cove Road, Nashua, New Hampshire. There were data errors with this property record card. An inspection was performed on the property prior to Covid, the Covid-19. So it interior inspection was done and the following errors were found and corrected. The bedroom count was changed from two bedrooms to one; 100% gas hot air was changed to 50% gas heat with hot air and 50% electric heat with radiant electric. 100% percent central air was changed to 50% central air, the finished basement was changed from 440 square feet to 324 square feet and the unfinished basement was changed from a hundred square feet to 216 square feet. All in all these corrections lowered their assessment from 154,000 to 151,100 and I would like to recommend an approval to a new assessment—to the new assessment of \$151,100.

Mr. Hansberry

Any questions for Mr. Turgiss?

Mr. Earley

No questions.

Mr. Bergeron

No.

Mr. Hansberry

Mr. Turgiss, this is unusual to have this number of corrections, isn't it?

Mr. Turgiss

Yes, I'm not sure why the errors were on there. Most of the units out there do have two bedrooms. But this one... there is one style out there that only has one. The other area is a loft area on the second floor. The heating system on this was only put in for the first floor and later on a radiant was put in for the second. Again, I'm not sure why that was done at the time and the central air was only run--ran through the first floor. So those those errors were never picked up and it looks like the basement area finished versus unfinished was estimated back some time ago

when the unit was built.

Mr. Hansberry

Alright, thank you. Is there a motion to approve the assessment reduction for the property located at 32 Spring Cove Road to \$151,100?

So moved.

Mr. Hansberry

Is there a second?

I'll second that.

Mr. Hansberry

Any discussion? I will call the roll; Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted. Mr. Turgiss?

Mr. Turgiss

Alright, the next one. The abatement that I have is for the property at 14 Mt. Laurels Drive Unit 104. In this case here, this is a garden style condominium in the high-rise buildings out at Sky Meadow. This is building 14.

The first three floors of this building are...each have four units; the fourth floor, which is the top floor has three units therefore the top floor units are larger than the other 12 that are in the building. In this case here, this is a... one of the units that has...it's on the level where there are four units. Therefore the finished area is 1,900 square feet. Taxpayer felt the market value of the property was 425. He supplied some sales in Mountain Laurels neighborhood, the City agreed

with the taxpayer in this case that the market value should be close to around on or about the 425 mark for a market value and applying the state ratio of 88.8% brings an equalized value of 377,400. The City recommends approval to an updated assessment of 377,400.

Mr. Hansberry

Any question for Mr. Turgiss?

Mr. Earley

I have one question. I noticed that we have three appeals or abatement requests in the same building; is that...did we put these together, you know at the same time, or do they come in like that?

Mr. Turgiss

No they came in separately. Each one of them came in at a different time. I can probably give you the exact times that they came in if you bear with me. I'll find the abatements here.

Mr. Earley

Just curious if it was a concerted effort on, you know, a group of people in the building or just coincidence that...

Mr. Turgiss

I think it's a coincidence; I don't believe it's a concerted effort on the people in the building. One of the taxpayers is currently out in California. Another one of the taxpayers is currently in Florida and has, due to the Covid, has been unable to get back to Nashua and the third resident is actually in Nashua living in his—in the unit that he owns.

Mr. Earley

Okay. I have no other questions.

Mr. Hansberry

Okay. So, is there a motion to approve the assessment reduction for the property located at 14 Mt. Laurels Drive unit 104, to \$377,400?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second? Mr. Bergeron I'll second that. Mr. Hansberry Any discussion? I'll call the roll. Mr. Earley? Mr. Earley Yes. Mr. Hansberry Mr. Bergeron? Mr. Bergeron Yes. Mr. Hansberry Mr. Hansberry? Yes. Motion is adopted. Mr. Turgiss? Mr. Turgiss The next the abatement that I have is 14 Mount Laurels Drive Unit 302. Again, it's a similar situation, taxpayer in this case felt that the market value of this property was 388,500. He supplied the City with some sales. He also purchased the property for that same price, 388,500 in September of 2019. He did indicate that there was an estimated value of personal property involved for some furniture for 5,000. There is another property in the building that sold eight days... I'm sorry, a couple of months prior to that, that's directly below this unit and that property also sold for 389, therefore the City has an indicated market value that the property should be worth 389,000 the 88.8% equalization percentage lowers the value or changes the assessed value to 345,400 equalized. Mr. Hansberry Any questions for Mr. Turgiss? Mr. Earley

No.

Mr. Bergeron
No.
Mr. Hansberry
Alright, so is there a motion to approve the assessment reduction for the property located at 14 Mt. Laurels Drive Unit 302 to \$345,400.
Mr. Earley
So moved.
Mr. Hansberry
Is there a second?
Mr. Bergeron
I'll second that.
Mr. Hansberry
Any discussion? I'll call the roll. Mr. Earley?
Mr. Earley
Yes.
Mr. Hansberry
Mr. Bergeron?
Mr. Bergeron
Yes.
Mr. Hansberry
Mr. Hansberry? Yes.
Mr. Turgis?
Mr. Turgiss
Okay, and the last one that I have is also in building 14 Mt. Laurels Drive. This is unit 201. It's very similar to the other situations. And this case here, are

the taxpayer did supply some sales in the Sky Meadow/Mountain Laurels neighborhood. The City's analysis, we feel that the assessment was out of line. We feel that the market value of the property is the same 425, that one of the previous ones was at, and we would like to recommend approval from the City for 377,400 which is the 425 value equalized at the 88.8%.

Mr. Hansberry

Are there questions for Mr. Turgiss?

Mr. Earley

I have a question. It seems like it's a big reduction from its previous assessed value. Are there some reason we're so far off? It's originally 500,000 -- over 500,000.

Mr. Turgiss

No, I have an assessed value of 444,600.

Mr. Earley

Right, but the market value is over 500 and now it's down to 425. So it seems like a big jump for, you know, one condominium unit.

Mr. Turgiss

Well, the the other... the market value that we show for this is 425. I'm not sure where... are you getting the 525 by applying the ratio to the assessment?

Mr. Earley

Yeah. I mean that's one thing I've noticed on these summary sheets. Sometimes the assessment number is there and then what the owner says his market value is, we have to go back and figure out okay, what was the original market value of that? It would be better if these all had the same consistent format so that, either have everything in you know market value and then at the end go to the assessed value or do both so we can... it's more easy to track their to go back take the 444,600 divided in 88.8 and come out with a market value of over 500,000. So then then I compare... Go ahead.

Mr. Turgiss

Okay. Okay, the market value of the 525 is based on an assessment that is...

Mr. Earley

Well it's \$500,675

Mr. Turgiss

Right. Right. If you take that about amount, you'll see that there are absolutely no sales in this... for this building in particular that are over \$445,000.

Mr. Earley

Right.

Mr. Turgiss

So that so that market value of \$500,000 that you just stated is an error based on the analysis that was done for the abatement and the sales information that we have.

Mr. Earley

Okay.

Mr. Hansberry

Mr. Turgiss, it must be easier to assess these types of properties than assessing individual single family homes, cause there's so far less variation. Is that a correct assumption or not so?

Mr Turgiss

Typically, yes, but in Sky Meadow because of the quality of the units and what have you, some people go in and as soon as they purchase it they make major changes to it and some of the units that have been purchased prior, to you know, 10-15 years ago, there've been no updates at all. You would be surprised, going into two different units in the same building, the two units could be mirror images of each other and on the same floor level and they could be totally different in value. Just based on kitchen updates, bathroom updates. These buildings were built...this building in particular, was built in 2000. So the units are now 20 years old. There are some of the units out there that are still original to what it was built in 2000 and there were some that have been updated as recently 2018-2019.

There are four other buildings, the high-rises out in Sky Meadow, building 10 and 12 was built in the 80s those very even more dramatically than this building, as some of the units still have the same baths and kitchens that were put in in the 1980s and others have been updated, as you know, again, in the late 20 teens, 2018 or 2019. So typically, yeah, when they're first built they are all basically cookie cutters. They're all fairly the same but as the years go by you can find a large variations in the units and in the value of the units.

Mr. Hansberry

Is there any room left for development at Sky Meadow or is it
Mr. Turgiss
No. Sky Meadow is all built out.
Mr. Hansberry
Completely built out, okay.
Mr. Turgiss
Completely built out.
Mr. Hansberry
Alright, thank you. Anyway anything else for Mr. Turgiss?
Mr. Earley
No.
Mr. Hansberry
All right. So, is there a motion to approve the assessment reduction for the property located 14 Mt. Laurels Drive Unit 201 to \$377,400?
Mt. Laurels Drive Unit 201 to \$377,400?
Mt. Laurels Drive Unit 201 to \$377,400? Mr. Earley
Mt. Laurels Drive Unit 201 to \$377,400? Mr. Earley So moved.
Mt. Laurels Drive Unit 201 to \$377,400? Mr. Earley So moved. Mr. Hansberry
Mt. Laurels Drive Unit 201 to \$377,400? Mr. Earley So moved. Mr. Hansberry Is there a second?
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Mt. Laurels Drive Unit 201 to \$377,400? Mr. Earley So moved. Mr. Hansberry Is there a second? Mr. Bergeron I'll second that. Mr. Hansberry Any discussion? All right, I will call the roll. Mr. Earley?

Mr. Hansberry
Mr. Bergeron?
Mr.Bergeron
Yes.
Mr. Hansberry
Mr. Hansberry? Yes.
Anything else for us, Mr. Turgiss?
Mr. Turgiss
No that's all I have for this meeting. Thank you very much.
Mr. Bergeron
Mr. Chairman?
Mr. Hansberry
Yes?
Mr. Bergeron
My staff items also lists unit 302.
Mr. Hansberry
He did them out of order.
Mr. Turgiss
I apologize. Okay. Thank you.
Mr. Hansberry
That's okay.
Mr. Turgiss
I'm sorry. I'm sorry I did them out of order.
Mr. Hansberry

Yours were in perfect order. It's just the order in which they were on the agenda. You do them in the any order you want Mr. Turgiss.

Mr. Turgiss

I apologize for that.

Mr. Hansberry

We pride ourselves on our flexibility.

Mr. Turgiss

Okay.

Mr. Hansberry

All right, Unfinished Business...

Mr. Turgiss

Have a great day.

Mr. Hansberry

Thank you very much. Unfinished business; we all received a letter from a citizen relative to public comment and had a phone conversation with Director Kleiner earlier in the week, to get a sense of what's happening City wide and the other boards of the other ...City of Nashua boards are continuing to progress at this point holding the meetings without public comment because of the extraordinary circumstances under which we are living and under which the meetings are being held. Is there any objection to that going forward on a temporary basis while we're meeting out here in cyberspace?

Mr. Earley

No.

Mr. Bergeron

No, I don't have any objections and continuing the way we're doing it. Hopefully we'll only have one or two more meetings in this context and be able to go back to allowing public comment in a public setting.

Mr. Hansberry

Mr. Earley, are you okay?

Mr. Earley

Yes, I'm fine. Paul, you think it's only going to be one or two more meetings?

Mr. Bergeron

I sure hope so.

Mr. Earley

Well hope is one thing but I just didn't know if you'd heard anything

Mr. Bergeron

Well no. I'm thinking that we only have one meeting scheduled again in June and one in July. I don't know how much longer this will continue. It sounds sounds like based on renovations and comments from the governor that as we head deeper into summer, some of these restrictions are going to be loosened up, but it is hopeful. It's not-- I don't have any insider knowledge.

Mr. Earley

Very good.

Mr. Hansberry

All right, so we'll continue with the format that we've been using. There are no other appointments coming before us. Comments by Board members; any comments by Board members?

Mr. Earley

I have nothing.

Mr. Hansberry

Okay. Alright. So we have two reasons to go into non public session. So, is there a motion to go into non public session for the following two reasons: first to discuss matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant, pursuant RSA 91-A:3, II(c). Second, under 91-A:3, II(l), for the "consideration of legal advice provided by legal counsel, either in writing or orally,

to one or more members of the public body, even where legal counsel is not present."
Mr. Earley
So moved.
Mr. Hansberry
Is there a second?
Mr. Bergeron
I'll second that.
Mr. Hansberry
Okay. I will call the roll. Mr. Earley?
Mr. Earley
Yes.
Mr. Hansberry
Mr. Bergeron?
Mr. Bergeron
Yes.
Mr. Hansberry
Mr. Hansberry? Yes. So Ms. Cameron based on my computer we are in non-public at 9:46 a.m.
Okay. So is there a motion to seal the minutes of the non-public non-public session because divulgence of the information likely would 1) affect adversely the reputation of any person other than a member of this public body, and 2) render the proposed action ineffective."
Mr. Earley
So moved.
Mr. Hansberry
Is there a second?
Mr. Bergeron

Mr. Earley
Yes,
Mr. Hansberry
Mr. Bergeron?
Mr. Bergeron
Yes.
Mr. Hansberry
Mr. Hansberry? Yes. And is there any other business to come before the board today? Alright, so is there a motion to adjourn?
Ms. Leonard
You need to vote on abatement settlement.
Mr. Hansberry
Oh, settlementOkay. Thank you.
Ms. Leonard
You're welcome.
Mr. Hansberry
So, is there a motion relative to the settleement because you want what besides 18 and 19? You'd like subsequent years included, correct?
Ms. Leonard
It is. You can do a motion to approve the settlement agreement as presented and that has all the years in it for tax years 2018-19 and if there's no change to the property the 20 and 21 but this motion to approve the agreement will capture all of that.
Mr. Hansberry

28 of 30

I'll second that.

Mr. Hansberry

I'll call the roll. Mr. Earley?

So, is there a motion to approve the settlement as presented for the property located at 546 Amherst Street in the amount of \$1,422,000? Does that capture it Attorney Leonard? Ms. Leonard Yes, that was. Mr. Hansberry Okay. All right. Mr. Earley So moved. Mr. Hansberry Is there a second? Mr. Bergeron I'll second it. Mr. Hansberry Is there any discussion? All right, I will call the roll. Mr. Early? Mr. Earley Yes, Mr. Hansberry Mr. Bergeron? Mr. Bergeron Yes. Mr. Hansberry Mr. Hansberry? Yes. Motion is adopted. All right, anything else to come before us in open session? Alright. Is there a motion to adjourn? Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

I'll call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. So we were adjourned at 10:05 a.m.